



## REPUBLIC OF VANUATU

### EXPORT DUTIES (AMENDMENT) ACT NO. 35 OF 2021

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# REPUBLIC OF VANUATU

**Assent:** 10/12/2021  
**Commencement:** 01/01/2022

## **EXPORT DUTIES (AMENDMENT) ACT NO. 35 OF 2021**

An Act to amend the Export Duties Act [CAP 31].

Be it enacted by the President and Parliament as follows-

### **1 Amendment**

The Export Duties Act [CAP 31] is amended as set out in the Schedule.

### **2 Commencement**

This Act commences on the day on which it is published in the Gazette.

## SCHEDULE

### AMENDMENTS OF EXPORT DUTIES ACT [CAP 31]

#### 1 Schedule 1

Repeal the Schedule, substitute

#### “SCHEDULE 1

All goods of any description from chapter 01 to chapter 97 are free from export duty with the exemption of products shown in Schedule 1 at the rates specified therein on their exportation from Vanuatu.

Export duties payable					
Tariff Item	Description	Unit of Measure	Export Tax Rate	VAT	SITC
1211.90.10	- - - Piper metysticum (Kava) in frozen minced form	Kg	2%	0%	292.49
1211.90.20	- - - Piper metysticum (Kava) in dried chips form	Kg	2%	0%	292.49
1211.90.30	- - - Piper metysticum (kava) in powder form	kg	2%	0%	292.49
2106.90.10	- - - Pure noni juice (Natural Extract)	kg	5%	0%	098.99
4403.11.00	- - Coniferous	M <sup>3</sup>	5% plus VT 3,000 per cubic meter	0%	0247.3
4403.12.00	- - Non-coniferous	M <sup>3</sup>	5% plus VT 3,000 per cubic meter	0%	0247.3
4403.21.00	- - Of pine (Pinus spp.), of which the smallest cross-sectional dimension is 15 cm or more	M <sup>3</sup>	5% plus VT 3,000 per cubic meter	0%	0247.4
4403.22.00	- - Of pine (Pinus spp.), other	M <sup>3</sup>	5% plus VT 3,000 per cubic meter	0%	0247.4
4403.23.00	- - Of fir (Abies spp.) and spruce (Picea spp.), of which the smallest cross-sectional dimension is 15 cm or more	M <sup>3</sup>	5% plus VT 3,000 per cubic meter	0%	0247.4

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4403.24.00	-- Of fir ( <i>Abies</i> spp.) and spruce ( <i>Picea</i> spp.), other	M <sup>3</sup>	5% plus VT 3,000 per cubic meter	0%	0247.4
4403.25.00	-- Other, of which the smallest cross-sectional dimension is 15 cm or more	M <sup>3</sup>	5% plus VT 3,000 per cubic meter	0%	0247.4
4403.26.00	-- Other	M <sup>3</sup>	5% plus VT 3,000 per cubic meter	0%	0247.4
4403.41.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	M <sup>3</sup>	5% plus VT 3,000 per cubic meter	0%	0247.5
4403.42.00	-- Teak	M <sup>3</sup>	5% plus VT 3,000 per cubic meter	0%	0247.5
4403.49.00	-- Other	M <sup>3</sup>	5% plus VT 3,000 per cubic meter	0%	0247.5
4403.91.00	-- Of oak ( <i>Quercus</i> spp.)	M <sup>3</sup>	5% plus VT 3,000 per cubic meter	0%	0247.9
4403.93.00	-- Of beech ( <i>Fagus</i> spp.), of which the smallest cross-sectional dimension is 15 cm or more	M <sup>3</sup>	5% plus VT 3,000 per cubic meter	0%	0247.9
4403.94.00	-- Of beech ( <i>Fagus</i> spp.), other	M <sup>3</sup>	5% plus VT 3,000 per cubic meter	0%	0247.9
4403.95.00	-- Of birch ( <i>Betula</i> spp.), of which the smallest cross-sectional dimension is 15 cm or more	M <sup>3</sup>	5% plus VT 3,000 per cubic meter	0%	0247.9
4403.96.00	-- Of birch ( <i>Betula</i> spp.), other	M <sup>3</sup>	5% plus VT 3,000 per cubic meter	0%	0247.9
4403.97.00	-- Of poplar and aspen ( <i>Populus</i> spp.)	M <sup>3</sup>	5% plus VT 3,000 per cubic meter	0%	0247.9
4403.98.00	-- Of eucalyptus ( <i>Eucalyptus</i> spp.)	M <sup>3</sup>	5% plus VT 3,000 per cubic meter	0%	0247.9

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AMENDMENTS OF EXPORT DUTIES ACT [CAP 31]

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4403.99.00	- - Other	M <sup>3</sup>	5% plus VT 3,000 per cubic meter	0%	0247.9
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**2 Schedule 1 –Tariff Item 2106.90.10**

Delete “2106.90.10”, substitute “2009.89.10”

**3 At the end of section 10**

Add

- “(2) The Minister may, by Order, vary an export duty tax rate set out under Schedule 1 of this Act.
- (3) An Order having the effect of increasing an export duty tax rate must not exceed the maximum rate of export duty set out under Schedule 1.”